

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, *leverage*, dan kebijakan dividen terhadap *income smoothing*, dengan komite audit sebagai variabel pemoderasi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2012-2016.

Pengambilan sampel dilakukan dengan metode *purposive sampling*, dan berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 34 perusahaan, sehingga jumlah observasi dalam penelitian ini berjumlah 170 data pengamatan. Namun, data dalam pengamatan ini masih harus dilakukan outlier, sehingga jumlah data keseluruhan adalah 155. Teknik analisis data yang digunakan adalah teknik analisis regresi linear berganda dan uji interaksi *Moderated Regression Analysis* (MRA) dengan alat bantu IBM SPSS 23.

Berdasarkan hasil pengujian hipotesis dapat disimpulkan bahwa profitabilitas berpengaruh positif terhadap *income smoothing*, *leverage* berpengaruh positif terhadap *income smoothing*, kebijakan dividen berpengaruh positif terhadap *income smoothing*, komite audit mampu memoderasi negatif pengaruh profitabilitas terhadap *income smoothing*, komite audit tidak mampu memoderasi pengaruh *leverage* terhadap *income smoothing*, dan komite audit tidak mampu memoderasi negatif pengaruh kebijakan dividen terhadap *income smoothing*.

Kata kunci: profitabilitas, *leverage*, kebijakan dividen, *income smoothing*, dan komite audit.

ABSTRACT

This study is aimed to examine the influence of profitability, leverage, and dividend policy to the income smoothing, and the audit committee as a the moderating variable of manufacturing companies which are listed in Indonesia Stock Exchange (IDX) in 2012-2016 periods.

The sample collection technique has been done by using purposive sampling method, and based on the predetermined criteria, 34 companies have been selected as samples, so the total numbers of observations are 170 observation data. However, the data in this observation have to be carried out outlier, so the total data is 155. The data analysis technique has been done by using multiple linear regressions analysis technique and Moderated Regression Analysis (MRA) interaction test and 23rd SPSS IBM tool.

Based on the result of hypothesis test, it can be concluded that profitability give positive influence to the income smoothing, leverage give positive influence to the income smoothing, dividend policy give positive influence to the income smoothing, audit committee can moderate the negative influence of profitability to the income smoothing, audit committee cannot moderate the influence of leverage to the income smoothing, and audit committee cannot moderate the negative influence of dividend policy to the income smoothing.

Keywords: *profitability, leverage, dividend policy, income smoothing, audit committee.*

